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Hearing Date: May 29, 2008 at 10:00 am
Objection Deadline: May 22, 2008 at 4:00 pm

Attorneys for Audio MPEG, Inc. and S.I.SV.EL., S.p.A.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
DELPHI CORPORATION, <i>et al.</i> ,	Case No.: 05-44481 (RDD)
Debtors.	Jointly Administered

**RESPONSE OF AUDIO MPEG, INC. AND
S.I.SV.EL., S.p.A TO DEBTORS' CURE OBJECTION**

Audio MPEG, Inc. ("Audio MPEG") and Societa' Italiana per lo Sviluppo dell'Elettronica, S.I.SV.EL., S.p.A. ("SISVEL," together with Audio MPEG, "Licensors"), by counsel, respond as follows to the Debtors' (I) Omnibus Objection Pursuant to Confirmation Order, 11 U.S.C. §§ 105(a), 365, and Fed. R. Bankr. P. 9014 Regarding Cure Proposals Submitted Under Article 8.2(b) of Debtors' Plan of Reorganization and (II) Request for Order Provisionally Allowing Certain Cure Proposals (Docket No. 13459, the "Cure Objection"):

1. In their Cure Claim (Docket No. 13041), Licensors asserted a liquidated amount due from licensee Debtor Delphi Automotive Systems LLC ("DAS") for periods through and including 4Q 2007, plus interest, and reserved all rights to royalties for periods after 4Q 2007.

2. In addition, noting that only MPEG Audio Products sold by DAS and its Controlled Companies are licensed under the License Agreement and that only DAS had filed Royalty Statements or made royalty payments, in their Cure Claim, Licensors asserted their entitlement, in the event the Debtors asserted and the Court determined that additional sales beyond those reported by DAS were covered under the License Agreement, to add such additional amounts to their Cure Claim. The Debtors' Cure Objection does not address any such additional sales. Accordingly, Licensors continue to reserve their rights regarding the same as set forth in their Cure Claim.

3. Debtors and Licensors, after the filing of the Cure Claim, further reconciled the amounts due from DAS. Pursuant to the reconciliation, and as reflected in the revised Royalty Statements submitted by DAS, the amount due Licensors from DAS for pre-petition sales is \$358,257.20 plus interest at 1% per month. Interest through April 30, 2008 is \$139,984.81 and continues to accrue.

4. DAS and Licensors also entered into a letter agreement, dated on or about April 22, 2008, with respect to post-petition amounts due from DAS as set forth in the Royalty Statements submitted by DAS for periods through 4Q 2007. DAS has made that payment and the Cure Claim has been credited accordingly.

WHEREFORE, Licensors respectfully request that the Court enter an order allowing their Cure Claim as set forth above, to be paid in cash, and granting such other and further relief as this Court deems just and appropriate.

Respectfully submitted,

Dated: May 21, 2008

/s/ Mary Joanne Dowd

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